GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act & Rules, 2017 – Amendments to G.O.Ms.No.258, Revenue (Commercial Taxes-II) Department, dated 29.06.2017 -Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 194 Dated: 17-09-2024

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.1/2017-Central Tax (Rate), dated 28.06.2017.
3. G.O.Ms.No.258, Revenue (Commercial Taxes - II) Department, dated 29.06.2017.
4. Notification No.01/2024-Central Tax (Rate), dated 03.01.2024.
5. G.O.Ms.No.08, Revenue (Commercial Taxes) Department, dated 10.01.2024.
6. Notification No.02/2024 - Central Tax (Rate), dated 12.07.2024 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi.
7. From the CCST, Letter Ref. No. Computer No.2494759, File No.REV03- 12039(31)/365/2024–COMM, dated.01-08-2024.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:17.09.2024.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub- section(5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.258, Revenue (Commercial Taxes-II) Department, dated 29th June 2017, namely:-

AMENDMENT

In the said notification,-

A. in Schedule II – 6%, -

i. after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

"121A	4819 10, 4819 20	Cartons, boxes and cases of, - a. corrugated paper or paper board; or b.non-corrugated paper or paper board";

(P.T.O.)

ii. after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

"180A	7310, 7323, 7612, or 7615	Milk cans Made of Iron, Steel, or Aluminium";

iii. after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"183A	7321 or 8516	Solar cookers";

iv. against serial number 199, in column (3), after the word "brooders", the words and symbol "; parts thereof" shall be inserted;

B. in Schedule III – 9%,-

i. for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

"153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, – a. corrugated paper or paper board; or b. non-corrugated paper or paper board)";

ii. against serial number 224, after the word "equipment", the words and symbols "; other than Milk cans made of Iron, or Steel " shall be inserted;

iii. against serial number 235, in column (3), at the end, for the words, "and wood burning stoves of iron or steel", the words, " ,wood burning stoves of iron or steel, and solar cookers" shall be substituted;

iv. against serial number 273, after the words "boxes, etc.", the words and symbols "; other than Milk cans made of Aluminium" shall be inserted;

v. against serial number 275A, after the words "Utensils", the words and symbol "; Milk cans made of Aluminium" shall be inserted;

vi. against serial number 378A, in column (3), for the words and symbol "domestic purposes;" , the words, symbol and brackets "domestic purposes [other than solar cookers];" shall be substituted;

C. after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

(Contd..3)

"Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'.".

2. This notification shall come into force on the 15th day of July, 2024.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT (CT) FINANCE

Note:-The principal notification issued in G.O.Ms.No.258, Revenue (CT-II) Department, dated 29.06.2017, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.266, Part.I, Dt:30-06-2017, and was last amended vide notification issued in G.O.Ms.No.08, Revenue (CT) Department, dated 10.01.2024, published in the Extra-ordinary issue of Andhra Pradesh Gazette No.3673, Part.I, Dt:10-1-2024.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada.....for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd foor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to the Hon'ble Minister (Finance & Planning, Commercial Taxes & Legislative Afairs), A.P., Secretariat, Velagapudi.
The P.S.to the Secretary to the Government (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED:: BY ORDER //

SECTION OFFICER